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 UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF UTAH

In re:

C and M Properties, L.L.C.,  
 Debtor.

FILED IN THE  
 UNITED STATES  
 BANKRUPTCY COURT  
 (Chapter 11)

2001 DEC 11 P 4:25

01 38555 GEC

LIST OF CREDITORS HOLDING THE 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims.

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of Claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent unliquidated disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
Burbidge & Mitchell 139 East South Temple, #2001 Salt Lake City, Utah 84111	(801) 355-6677 Jefferson Gross	Legal Services	Disputed	\$51,672.73
Ballard Spahr Andrews & Ingerson 201 South Main Street, #600 Salt Lake City, Utah 84111	(801) 531-3000 Steve Peterson	Legal Services		\$42,691.71
Atelier Hotel Group 1715 Creekside Lane Park City, Utah 84098	(435) 658-2517 Bill Shoaf	Services	Disputed	\$6,250.00
Park City Surveying, Inc. 2041 Sidewinder Drive Park City, Utah 84060	(435) 649-2918 Bob Pohle	Survey Services		\$2,905.00
The Canyons Village Management 4000 The Canyons Resort Drive Park City, Utah 84098	(435) 649-5400 John Young	Services		\$770.00
First American Title 1741 Sidewinder Drive Park City, Utah 84060	(435) 649-5615 David Brown	Services		\$400.00

Date: December 11, 2001

C and M Properties, L.L.C.

  
 By: Timothy Olson

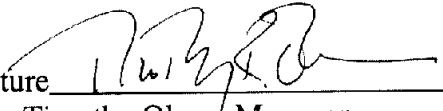
Its: Manager



**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, an authorized manager of the limited liability company named as the debtor in this case, declare under penalty of perjury that I have read the foregoing and that it is true and correct to the best of my information and belief.

Date December 11, 2001

Signature   
Timothy Olson, Manager